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From:

Sent: Monday, August 23, 2010 2:02:02 PM

To:

Cc:

Subject: RE: Statutes - amended return or replacement return - impact on TEFRA AAR

My answer remains the same. It is not necessary to resolve the issue in this case. Just determine the correct accounting method and income/deductions. You can use the first return as a starting point just as long as you acknowledge those are the starting numbers and that you are using those instead of the superseding return. Using either return as the starting point will not affect the validity of our FPAA. All that is required is that we determine the end result of the income, deductions and accounting method.